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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	33	13	46	0	46
10	ATTENDING PUPILS (OCTOBER 2010)	26	16	42	0	42
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	29.5	14.5	44.0 (100%)	0.0 (0%)	44.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.7 (17:1)	0.9 (16:1)	0.0 (15:1)	=	2.6	/	4.1	=	.63	X	213,389	=	134,435	0
B.	GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.3	=	.33	X	12,158	=	4,012	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4	/	1.3	=	.31	X	21,187	=	6,568	0
F.	LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1	/	0.0	=	.10	X	0	=	1,416	0
G.	CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2	/	1.0	=	.20	X	31,706	=	6,341	0
H.	SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1	/	0.5	=	.20	X	34,386	=	6,877	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		1,628	0
B.	Supplies and Equipment	342	473		15,048	0
C.	Professional Development	58	58		2,552	0
D.	Instructional Leadership Support	24	24		1,056	0
E.	Co- and Extra-Curricular Student	34	113		1,496	0
F.	System Administration/Support	218	218		9,592	0
G.	Operations & Maintenance	1,002	1,191		44,088	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	26,305	0
B.	Education & Library Technicians	36.00%	2,874	0
C.	Clerical	29.00%	1,839	0
D.	School Administrators	14.00%	963	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-13,528	0
16	Adjustment for Title I Revenues	-27,959	0

17	TOTALS	225,602	0
18	E.P.S. RATES	5,127	6,839

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	38.0	17.0	55.0		
	OCTOBER 2008	46.0	20.0	66.0		
	APRIL 2009	44.0	21.0	65.0		
	OCTOBER 2009	47.0	17.0	64.0		
	APRIL 2010	46.0	17.0	63.0		
	OCTOBER 2010	42.0	20.0	62.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	44.0 +	0.00	X	5,127.00	= 225,588.00
	9-12 PUPILS	18.5 +	0.00	X	6,839.00	= 126,521.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,839.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,127.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,839.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5476	24.1	X .15	X	5,127.00	= 18,534.11
	9-12 DISADVANTAGED @ .5476	10.1	X .15	X	6,839.00	= 10,361.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,127.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,839.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	44.0		X	43.00	= 1,892.00
	9-12 STUDENT ASSESSMENT	18.5		X	43.00	= 795.50
	K-8 TECHNOLOGY RESOURCES	44.0		X	97.00	= 4,268.00
	9-12 TECHNOLOGY RESOURCES	18.5		X	293.00	= 5,420.50
	K-2 PUPILS	14.5	X .10	X	5,127.00	= 7,434.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 29,295.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					430,109.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					417,206.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					417,206.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					66,636.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	13,496.52	X	101.60%	=	13,712.46
35	TRANSPORTATION - EPS ALLOCATION					68,203.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					16,845.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					165,397.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					582,603.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - AIRLINE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - AIRLINE CSD				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - AIRLINE CSD				3,662.56
47	TOTAL DEBT SERVICE ALLOCATION				3,662.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				586,266.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
AMHERST	27.0	45.38%	266,047.71		0.00		266,047.71			
AURORA	20.5	34.45%	201,968.79		0.00		201,968.79			
GREAT POND PLT	6.5	10.92%	64,020.30		0.00		64,020.30			
OSBORN	5.5	9.25%	54,229.65		0.00		54,229.65			
TOTAL	59.5						586,266.45			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
AMHERST			25,400,000	7.500	190,500.00		266,047.71	190,500.00	42.75%	7.50M
AURORA			18,250,000	7.500	136,875.00		201,968.79	136,875.00	30.72%	7.50M
GREAT POND PLT			30,850,000	7.500	231,375.00		64,020.30	64,020.30	14.37%	2.08M
OSBORN			14,300,000	7.500	107,250.00		54,229.65	54,229.65	12.16%	3.79M
TOTAL			88,800,000		666,000.00		586,266.45	445,624.95	100.00%	5.02M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								8,912.50		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								7,529.72		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								462,067.17	103.69%	5.20M

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,266.44	462,067.17	124,199.27
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,266.44	462,067.17	124,199.27
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N			124,199.27
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 78.82% STATE SHARE % = 21.18%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 78.82% STATE SHARE % = 21.18%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	599,169.74		

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***** WARRANT ARTICLE *****				
		TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT MILLS

AMHERST		266,047.71	197,533.72	42.75% 0.00
AURORA		201,968.79	141,947.03	30.72% 0.00
GREAT POND PLT		64,020.30	66,399.05	14.37% 0.00
OSBORN		54,229.64	56,187.37	12.16% 0.00
TOTAL		586,266.44	462,067.17	100.00% 0.00